Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt from Income Tax

Under section 501(c) (except black lung benefit trust or private foundation), 501(e) or (f) of the Internal Revenue Code

1980

For the calendar year 1980, or fiscal year beginning May 1, 1980, and ending April 30, 19 81

Use IRS label. Otherwise, please print or type.

Name of organization: POINT FOUNDATION

Address (number and street): P.O. BOX 428

City or town, State, and ZIP code: SAUSALITO, CA

A Employer identification number (see instructions): 94 2147154

B If exemption application is pending, check here ▶ ☐

C If address changed check here ▶ ☐

D Check applicable box—Exempt under section ▶ ☒ 501(c) (3) (insert number), ☐ 501(e) OR ☐ 501(f).

E Is this a group return (see instruction I) filed for affiliates? ☐ Yes ☒ No
Is this a separate return filed by a group affiliate? ☐ Yes ☒ No

If "Yes" to either, give four-digit group exemption number (GEN) ▶

☐ Check here if gross receipts are normally not more than $10,000 and do not complete the rest of this return (see instruction B(11)).

☐ Check here if gross receipts are normally more than $10,000 and line 12 is $25,000 or less. Complete Parts I, II, IV, and VI and only the indicated items in Parts III and V (see instruction H). If line 12 is more than $25,000, complete the entire return.

All section 501(c)(3) organizations must also complete Schedule A (Form 990) and attach it to this return.

Part I Analysis of Revenue, Expenses, and Fund Balances

			(A) Total	These columns are optional—see Instructions (B) Restricted/Nonexpendable	(C) Unrestricted/Expendable
Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	(a) Directly from the public				
	(b) Through professional fundraisers				
	(c) As allotments from fundraising organizations				
	(d) As government grants				
	(e) Other				
	(f) Total (add lines 1(a) through 1(e)) (attach schedule—see instructions)				
	2 Membership dues and assessments				
	3 Interest		2,181		
	4 Dividends		2,046		
	5 (a) Gross rents				
	(b) Minus: Rental expenses				
	(c) Net rental income (loss)				
	6 Royalties		3,150		
	7 (a) Gross amount received from sale of assets other than inventory	19,902			
	(b) Minus: Cost or other basis and sales expenses	19,375			
	(c) Net gain (loss) (attach schedule)		527		
	8 Special fundraising events and activities (itemize):				
	Type of event / Receipts / Expenses				
	(a) Total receipts				
	(b) Total expenses				
	(c) Net income (line 8(a) minus line 8(b))				
	9 (a) Gross sales minus returns and allowances	787,526			
	(b) Minus: Cost of goods sold (attach schedule)	737,513			
	(c) Gross profit (loss)		50,013		
	10 Program service revenue (from Part II, line (f))				
	11 Other revenue (from Part II, line (g))		2,629		
	12 Total revenue (add lines 1(f), 2, 3, 4, 5(c), 6, 7(c), 8(c), 9(c), 10, and 11)		60,546		
Expenses	13 Fundraising (from line 40(B))				
	14 Program services (from line 40(C))				
	15 Management and general (from line 40(D))		7,528		
	16 Total expenses (from line 40(A))		7,528		
Fund Balances	17 Excess (deficit) for the year (subtract line 16 from line 12)		53,018		
	18 Fund balances or net worth at beginning of year (from line 65(A))		(61,725)		
	19 Other changes in fund balances or net worth (attach explanation)				
	20 Fund balances or net worth at end of year (add lines 17, 18, and 19)		(8,707)		

Part II Program Service Revenue and Other Revenue (State Nature)

		Program service revenue	Other revenue
(a)	Miscellaneous Income		1,684
(b)	Unrealized Gain on Securites		945
(c)			
(d)			
(e)			
(f)	Total program service revenue (Enter here and on line 10)		
(g)	Total other revenue (Enter here and on line 11)		2,629

Part III Allocation of Expenses by Function

If line 12, Part I is $25,000 or less, you should complete only the line items for columns (A) and (B), Part III. If line 12 is more than $25,000, complete columns (A), (B), (C), and (D).

Do not include amounts reported on line 5(b), 7(b), 8(b), or 9(b) of Part I.	(A) Total	(B) Fundraising	(C) Program services	(D) Management and general
Expenses				
21 Contributions, gifts, grants, and similar amounts awarded (attach schedule)				
22 Benefits paid to or for members				
23 Compensation of officers, directors, and trustees				
24 Other salaries and wages				
25 Pension plan contributions				
26 Other employee benefits				
27 Payroll taxes				
28 Fees for fundraising				
29 Other professional services	2,450			2,450
30 Interest	3,335			3,335
31 Occupancy				
32 Rental and maintenance of equipment				
33 Printing and postage				
34 Telephone				
35 Supplies				
36 Travel				
37 Other expenses (itemize):				
Taxes & Licenses	137			137
Miscellaneous	149			149
38 Total expenses before depreciation (add lines 21 through 37)	6,071			6,071
39 Depreciation, depletion, etc.	1,457			1,457
40 Total (add lines 38 and 39). Enter here and on lines 13 through 16	7,528			7,528

Part IV List of Officers, Directors, and Trustees (See Instructions)

(A) Name and address	(B) Title and time spent on position	(C) Compensation	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
Stewart Brand Bx 428, Sausalito, CA 94965	Pres./Director Full Time	20,800	0	0
Andrea Sharp Bx. 428 Sausalito, CA 94965	Sec./Tresurer Full Time	11,224	0	0
Richard Baker Roshi Bx. 428, Sausalito, CA 94965	Director Part Time	0	0	0
Michael Phillips Bx. 428, Sausalito, CA 94965	Director Part Time	0	0	0
Paul Hawken Bx. 428, Sausalito, CA 94965	Director Part Time	0	0	0

Part V **Balance Sheet** If line 12, Part I is $25,000 or less, you should complete only lines 53 and 60 and, if you do not use fund accounting, line 64. If line 12 is more than $25,000, complete the entire balance sheet.

Assets	(A) Beginning of tax year	(B) End of tax year
41 Cash:		
(a) Savings and interest-bearing accounts	26,148	13,822
(b) Other	10,400	59,580
42 Accounts receivable:		
(a) Beginning receivables ▶ 38,243 minus allowance for doubtful accounts ▶	38,243	
(b) Ending receivables ▶ 203,049 minus allowance for doubtful accounts ▶		203,049
43 Notes receivable:		
(a) Beginning receivables ▶ minus allowance for doubtful accounts ▶		
(b) Ending receivables ▶ minus allowance for doubtful accounts ▶		
(c) Loans to officers, directors, and trustees (attach schedule)		
44 Inventories	77,856	48,089
45 Government obligations:		
(a) U.S. and instrumentalities		
(b) State and its subdivisions		
46 Investments in corporate bonds, etc. (attach schedule)	19,375	
47 Investments in corporate stocks (attach schedule) Schedule C	2,956	3,901
48 Mortgage loans (number of loans ▶)		
49 Other investments (attach schedule)		
50 Depreciable (depletable) assets (attach schedule):		
(a) Beginning assets ▶ 14,063 minus accumulated depreciation ▶ 2,669	11,394	
(b) Ending assets ▶ 14,296 minus accumulated depreciation ▶ 4,126		10,170
51 Land		
52 Other assets (attach schedule) Schedule D	2,088	2,606
53 Total assets	188,460	341,217
Liabilities		
54 Accounts payable	488	20,088
55 Contributions, gifts, grants, etc., payable		
56 Bonds and notes payable (attach schedule) Equipment Notes	9,802	7,166
57 Mortgages payable		
58 Loans from officers, directors, and trustees (attach schedule)		
59 Other liabilities (attach schedule) Schedule E	239,895	322,670
60 Total liabilities	250,185	349,924

Fund Balances and Net Worth

Complete this section of the balance sheet based on the accounting method you normally use. Please check either "Fund Accounting" or "All Others," and give the information requested under the box you checked.

Fund Accounting	All Others	(A)	(B)
Check here ▶ ☒	Check here ▶ ☐		
61 Current funds:			
(a) Unrestricted		(61,725)	(8,707)
(b) Restricted			
62 Land, buildings, and equipment	Capital stock or trust principal		
63 Endowment and similar funds	Paid-in or capital surplus		
64 Other	Retained earnings or accumulated income		
65 Total fund balances	Total net worth	(61,725)	(8,707)
66 Total liabilities and fund balances or net worth		188,460	341,217

Part VI Statements About Activities

	Expenses	Yes	No
67 Describe each significant program service activity and indicate the total expenses paid or incurred in connection with each:			
(a) Publication of Next Whole Earth Catalog	253,760		
(b) Publication of Co-Evolution Quarterly & Epilog	257,663		
(c)			
(d)			
68 Has the organization engaged in any activities not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of the activities.			X
69 Have any changes been made in the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.			X
70 (a) Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			X
(b) If "Yes," have you filed a tax return on Form 990–T, Exempt Organization Business Income Tax Return, for this year?			
(c) If the organization has gross sales or receipts from business activities not reported on Form 990–T, attach a statement explaining your reason for not reporting them on Form 990–T.			
71 Was there a liquidation, dissolution, termination, or substantial contraction during the year (see instructions)? If "Yes," attach a statement as described in the instructions.			X
72 Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization (see instructions)? If "Yes," enter the name of organization ▶ ____ and check whether it is ☐ exempt OR ☐ nonexempt.			X
73 (a) Enter any political expenditures, direct or indirect, as described in the instructions	NONE		
(b) Did you file Form 1120–POL, U.S. Income Tax Return of Certain Political Organizations, for this year?			X
74 Did your organization receive donated services or the use of facilities or equipment at no charge or at substantially less than fair rental value?			X
If "Yes," you may, if you choose, indicate the value of these items here. Do not include this amount elsewhere on this return ▶			
The following statements should be completed ONLY for the organizations indicated.			
75 *Section 501(c)(5) or (6) organizations.*—Did the organization spend any amounts in an attempt to influence public opinion about legislative matters or referendums (see instructions and Regulations section 1.162–20(c))? If "Yes," enter the total amount spent for this purpose	N/A		
76 *Section 501(c)(7) organizations.*—Enter amount of:			
(a) Initiation fees and capital contributions included on line 12	N/A		
(b) Gross receipts, included in line 12, for public use of club facilities (see instructions)			
(c) Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion?			
77 *Section 501(c)(12) organizations.*—Enter amount of:			
(a) Gross income received from members or shareholders	N/A		
(b) Gross income received from other sources (do not net amounts due or paid to other sources against amounts due or received from them)			
78 *Public interest law firms.*—Attach information described in instructions.			
79 The books are in care of ▶ POINT FOUNDATION–A. Sharpe Telephone No. ▶ 415–332–1716 Located at ▶ P.O. BOX 428, Sausalito, CA 94965			

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ X Signature of officer | Date | ▶ X Title

Paid Preparer's Use Only

Preparer's signature and date ▶ Paul D. Hancock PAUL D. HANCOCK 8/12/81

Firm's name (or yours, if self-employed) and address ▶ HANCOCK & ANDERSON CERTIFIED PUBLIC ACCOUNTANTS 20380 TOWN CENTER LANE #253 CUPERTINO, CA 95014

Check if self-employed ▶ [X]

ZIP code ▶ 95014

SCHEDULE A
(Form 990)
Department of the Treasury
Internal Revenue Service

Organization Exempt Under 501(c)(3)

(Except Private Foundation) Supplementary Information

► Attach to Form 990.

1980

Name: POINT FOUNDATION

Employer identification number: 94 | 2147154

Part I Compensation of Five Highest Paid Employees (Other than Officers, Directors, and Trustees—see specific instructions)

Name and address of employees paid more than $30,000	Title and time devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
	N/A			
Total number of other employees paid over $30,000 ►				

Part II Compensation of Five Highest Paid Persons for Professional Services (See specific instructions)

Name and address of persons paid more than $30,000	Type of service	Compensation
	N/A	
Total number of others receiving over $30,000 for professional services ►		

Part III Statements About Activities

	Yes	No
1 During the year have you attempted to influence national, State or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?		X
If "Yes," enter the total of the expenses paid or incurred in connection with the legislative activities $..... Complete Part VI of this form for organizations that made an election under section 501(h) on Form 5768 or other statement. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities and a classified schedule of the expenses paid or incurred.		
2 During the year have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of your organization, or any organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner or principal beneficiary:		
(a) Sale, exchange, or leasing of property?		X
(b) Lending of money or other extension of credit?		X
(c) Furnishing of goods, services, or facilities?		X
(d) Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? Form 990, Part IV	X	
(e) Transfer of any part of your income or assets?		X
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		
3 Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you in furtherance of your exempt programs qualify to receive payments. (See specific instructions.)		
4 Do you make grants for scholarships, fellowships, student loans, etc.?		X

Part IV Reason for Non-Private Foundation Status (See instructions for definitions)

The organization is not a private foundation because it is (check applicable box; please check only ONE box):

1 ☐ A church. Section 170(b)(1)(A)(i).

2 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)

3 ☐ A hospital. Section 170(b)(1)(A)(iii).

4 ☐ A governmental unit. Section 170(b)(1)(A)(v).

5 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter name and address of hospital ▶

6 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)

8 ☐ An organization that normally receives: (a) no more than ⅓ of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than ⅓ of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions. Section 509(a)(2). (Use cash receipts and disbursements method of accounting; also complete Support Schedule.)

9 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) boxes 1 through 8 above or (2) sections 501(c)(4), (5), or (6) if they meet the test of section 509(a)(2). Section 509(a)(3).

Provide the following information about the supported organizations. (See instructions for Part IV, box 9.)

(a) Name of supported organizations	(b) Box number from above

(c) Relationship of supported organizations to your organization:

(1) Check here ▶ ☐ if the supported organizations appoint a majority of your governing board.

(2) Check here ▶ ☐ if a majority of your governing board belong to governing boards of the supported organizations.

(3) Check here ▶ ☐ if (1) or (2) above does not apply. (See Regulations 1.509(a)–4.)

(d) If applicable, enter the number of supported organizations exempt under:

(1) Section 501(c)(4) . . . . . .

(2) Section 501(c)(5) . . . . . .

(3) Section 501(c)(6) . . . . . .

(e) Check here ▶ ☐ if your organization's main function is to provide funds to the supported organizations.

10 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

Support Schedule (Complete only if you checked box 6, 7, or 8 above)

Calendar year (or fiscal year beginning in) ▶	(a) 1979	(b) 1978	(c) 1977	(d) 1976	(e) Total
11 Gifts, grants, and contributions received. (Do not include unusual grants. See line 24 below.)	29,961	15,738	37,485	31,692	114,876
12 Membership fees received					
13 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's exempt purpose	488,477	453,617	417,751	323,566	1,683,411
14 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	6,822	4,902	5,959	1,428	19,111
15 Net income from unrelated business activities not included in line 14					

Part IV Support Schedule (continued) (Complete only if you checked box 6, 7, or 8 on page 2)

Calendar year (or fiscal year beginning in) ▶	(a) 1979	(b) 1978	(c) 1977	(d) 1976	(e) Total
16 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
17 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
18 Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets		1,575	507	5,722	7,804
19 Total of lines 11 through 18	525,260	475,832	461,702	362,408	1,825,202
20 Line 19 minus line 13	36,783	22,215	43,951	38,842	141,791
21 Enter 1% of line 19	5,253	4,758	4,617	3,624	

22 Organizations described in box 6 or 7, page 2:

(a) Enter 2% of amount in column (e), line 20 2,836

(b) Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1976 through 1979 exceeded the amount shown in 22(a). Enter the sum of all excess amounts here 24,328

23 Organizations described in box 8, page 2:

(a) Attach a list, for amounts shown on lines 11, 12, and 13, showing the name of, and total amounts received in each year from each "disqualified person," and enter the sum of such amounts for each year:

(1979)..... (1978)..... (1977)..... (1976).....

(b) Attach a list showing, for 1976 through 1979, the name and amount included in line 13 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of: the amount on line 21 for the year or $5,000. Include organizations described in boxes 1 through 7 as well as individuals. Enter the sum of these excess amounts for each year:

(1979) (1978) (1977) (1976)

24 For an organization described in boxes 6, 7, or 8, page 2, that received any unusual grants during 1976 through 1979, attach a list for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 11 above. (See specific instructions.)

Part V Private School Questionnaire
To Be Completed ONLY by Schools that Checked Box 2 in Part IV N/A

	Yes	No
1 Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?		
2 Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
3 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve?		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
4 Do you maintain the following:		
(a) Records indicating the racial composition of the student body, faculty, and administrative staff?		
(b) Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? (See instructions.)		
(c) Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
(d) Copies of all material used by you or on your behalf to solicit contributions?		
If you answered "No," to any of the above, please explain. (If you need more space, attach a separate statement.)		

Part V Private School Questionnaire
To Be Completed ONLY by Schools that Checked Box 2 in Part IV (Continued) N/A

	Yes	No
5 Do you discriminate by race in any way with respect to:		
(a) Students' rights or privileges?		
(b) Admissions policies?		
(c) Employment of faculty or administrative staff?		
(d) Scholarships or other financial assistance (see instructions)?		
(e) Educational policies?		
(f) Use of facilities?		
(g) Athletic programs?		
(h) Other extra-curricular activities?		
If you answered "Yes," to any of the above, please explain. (If you need more space, attach a separate statement.)		
6 (a) Do you receive any financial aid or assistance from a governmental agency?		
(b) Has your right to such aid ever been revoked or suspended?		
If you answered "Yes," to either 6(a) or (b), please explain. (If you need more space, attach a separate statement.)		
7 Do you certify that you have complied with the applicable requirements of section 4.01 through 4.05 of Rev. Proc. 75–50, 1975–2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation (see instructions for Part V)		

Part VI Lobbying Expenditures By Public Charities (See instructions) (To be completed ONLY by an eligible organization that filed Form 5768.) N/A

Check here ▶ (a) ☐ If the organization belongs to an affiliated group (see instructions).
Check here ▶ (b) ☐ If you checked (a) and "limited control" provisions apply (see instructions).

Limits on Lobbying Expenses	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
1 Total (grassroots) lobbying expenses to influence public opinion		
2 Total lobbying expenses to influence legislative body		
3 Total lobbying expenses (add lines 1 and 2)		
4 Other exempt purpose expenses (see Part VI instructions)		
5 Total exempt purpose expenses (add lines 3 and 4) (see instructions)		
6 Lobbying nontaxable amount. Enter the smaller of $1,000,000 or the amount determined under the following table—		
If the amount on line 5 is— / The lobbying nontaxable amount is—		
Not over $500,000 — 20% of the amount on line 5		
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000		
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000		
Over $1,500,000 — $225,000 plus 5% of the excess over $1,500,000		
7 Grassroots nontaxable amount (enter 25% of line 6)		
(Complete lines 8 and 9. File Form 4720 if either line 1 exceeds line 7 or line 3 exceeds line 6.)		
8 Excess of line 1 over line 7		
9 Excess of line 3 over line 6		

4-Year Averaging Period Under Section 501(h). (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 10–15 for details.)

(Line references below are to column (b) of Part VI, Schedule A (Form 990) for the respective tax year)	Lobbying Expenses During 4-Year Averaging Period N/A				
Calendar year (or fiscal year beginning in) ▶	(a) 1980	(b) 1979	(c) 1978	(d) 1977	(e) Total
10 Lobbying nontaxable amount (line 6)					
11 Lobbying ceiling amount (150% of line 10)					
12 Total lobbying expenses (line 3)					
13 Grassroots nontaxable amount (line 7)					
14 Grassroots ceiling amount (150% of line 13)					
15 Grassroots lobbying expenses (line 1)					

FORM **199**

CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION RETURN

INCOME YEAR **1980**

For calendar year 1980 or fiscal year begun May 1, 1980, and ended April 30, 1981

D-0546604 P*2** L 04 05/29/68

POINT

BX 428
SAUSALITO CA 94965

Indicate address change on label See Instruction H

PLEASE AFFIX PREADDRESSED LABEL, OR PRINT OR TYPE

DO NOT USE THESE SPACES

SERIAL NO.

CORP. OR ORG. NO. | POSTING CONTROL

I.Y.E | REVENUE CODE | CLASS CODE

CY | DE | CA | FA | A

AMOUNT OF REMITTANCE

FEDERAL EMPLOYER IDENTIFICATION NO.

ATTACH REMITTANCE HERE

PART I. All organizations complete Part I (unless permitted to file Form 199B, see General Instruction A)

Receipts (Revenues)	1. Gross sales and receipts from all sources, other than shown on lines 5 and 6 (from Part II, line 8)		817434	
	2. Cost of goods sold	737513		
	3. Cost or other basis and sales expenses of assets sold	19375	756888	
	4. Gross Income—line 1 less sum of lines 2 and 3		60546	
	5. Gross dues and assessments from members and affiliates			
	6. Gross contributions, gifts, grants, and similar amounts received (see instructions)			
	7. Total—add lines 4, 5, and 6		60546	
	8. Gross receipts for filing requirement tests—add lines 1, 5, and 6		817434	
Expenses and Disbursements	9. Expenses attributable to gross income	6071		
	10. Disbursements for purposes for which exempt	1457	7528	
	11. Excess of receipts over expenses and disbursements—line 7 less sum of lines 9 and 10		53018	

	Yes	No
12. Have any changes not previously reported to the Franchise Tax Board been made in your governing instrument, articles of incorporation, or bylaws, or other instruments of similar import? *If "Yes," attach a copy of the changes*		X
13. If exempt under Section 23701d, have you during the year (1) attempted to influence legislation or any ballot measure, or (2) participated in any political campaign, or (3) made an election under Section 23704.5 (relating to lobbying by public charities)? If "Yes," complete and attach Form FTB 3509 (see instructions)		X
14. Is this a group return filed on behalf of affiliated organizations? (See General Instruction F)		X

15. If exempt under Sec. 23701g, enter amount of gross receipts from general public use of club facilities ▶

16. The books are in care of ▶ POINT FOUNDATION - Andrea Sharp Telephone Number: 415-332-1716
Located at ▶ P.O. Box 428, Sausalito, CA 94965

17. Check form(s) filed: Federal ☒ 990 ☐ 990T ☐ 990PF ☐ 1041 ☐ 5227 ☐ 1120H ☐ 1120; State ☐ 109 ☐ 100.

18. FILING FEE—$5.00 (See General Instruction D).
If exempt under Section 23701d and fee not required, check appropriate box: (see instructions)
☐ Religious ☐ School ☐ Public charity ☐ Controlled by religious organization. — 5

19. PENALTY FOR FAILURE TO FILE ON TIME (see General Instruction E).

20. BALANCE DUE: (add lines 18 and 19) . . . PAY ENTIRE AMOUNT WITH RETURN ▶ — 5

PLEASE SIGN HERE

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X Date X Signature of officer X Title X State in which signed

Paid Preparer's Information

Preparer's Signature Paul D. Hancock PAUL D. HANCOCK Date 8/12/81

Firm's name (or yours, if self-employed), address and ZIP code HANCOCK & ANDERSON
CERTIFIED PUBLIC ACCOUNTANTS
20380 TOWN CENTER LANE #253
CUPERTINO, CA 95014

Mail Return with Remittance to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

PART II Organizations with gross receipts of more than $10,000 and private foundations regardless of amount of gro receipts—complete Part II or furnish substitute information. See Specific Instructions.

Receipts from Other Sources (Part I, line 1)

1. Gross sales or receipts from all business activities (state nature). (Attach a statement explaining how each business activity not reported on Form 109 contributed importantly to your exempt purpose. See General Instruction M) Income consist of sales of Co-Evolution Quarterly, New Whole Earth catalog, Epilog Book, maps and posters	787526	787526
2. Interest		2181
3. Dividends		2046
4. Gross rents		
5. Gross royalties		3150
6. Gross amount received from sale of assets, excluding inventory items (attach schedule) Schedule A		19902
7. Other income (attach schedule—Do not include contributions, gifts, grants, etc.) Miscellaneous		2629
8. Total gross sales or receipts from other sources. Enter here and on page 1, line 1		817434

Expenses and Disbursements (Part I, lines 9 and 10)	(A) Attributable to gross income	(B) For exempt purposes
9. Contributions, gifts, grants, and similar amounts paid (attach itemized statement)		
10. Disbursements to or for members		
11. Compensation of officers, directors, and trustees (attach schedule)		
12. Other salaries and wages		
13. Interest	3335	
14. Taxes & Licenses	137	
15. Rent		
16. Depreciation (and depletion)		1457
17. Other (attach schedule) Prof. Fees (2450) Misc. (149)	2599	
18. Totals. Enter here and on page 1, lines 9 and 10	6071	1457

BALANCE SHEETS	Beginning of Taxable year		End of Taxable Year	
Assets	(A) Amount	(B) Total	(C) Amount	(D) Total
19. Cash: (a) Savings and interest-bearing accounts	13315		13822	
(b) Other	23233	36548	59580	73402
20. Accounts receivable net		38243		203049
21. Notes receivable net (attach schedule)				
22. Inventories		77856		48089
23. Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
24. Investments in nongovernmental bonds, etc. (attach schedule)		19375		
25. Investments in corporate stocks (attach schedule) Schedule C.		2956		3901
26. Mortgage loans (number of loans ———)				
27. Other investments (attach schedule)				
28. Depreciable (depletable) assets (attach schedule)	14063		14296	
(a) Less accumulated depreciation (depletion)	2669	11394	4126	10170
29. Land				
30. Other assets (attach schedule) Schedule D		2088		2606
31. Total assets		188460		341217
Liabilities				
32. Accounts payable		488		20088
33. Contributions, gifts, grants, etc., payable				
34. (a) Bonds and notes payable (attach schedule) Equip. Notes.	9802		7166	
(b) Mortgages payable		9802		7166
35. Other liabilities (attach schedule) Schedule E.		239895		322670
36. Total liabilities		250185		349924
Net Worth				
37. Capital stock or principal fund				
38. Paid-in or capital surplus				
39. Retained earnings or income fund		(61725)		(8707)
40. Total net worth		(61725)		(8707)
41. Total liabilities and net worth		188460		341217

FORM **CT-2**

MAIL TO:
Registry of Charitable Trusts
P.O. Box 13447
Sacramento, California 95813

PERIODIC REPORT

TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586, California Government Code

Failure to file this report by the 15th day of the fifth month after the close of your accounting period may result in the disallowance of your tax exemption and the assessment of a minimum tax of $200.

For the Calendar or Fiscal Year Beginning May 1, 19 80 **and Ending** April 30, 19 80

CT 10497 YEAR ENDED APR 30, 1981 L
POINT
NAME C/O MRS ANDREA SHARP
P O BOX 428
C/O SAUSALITO CA 94965
ADDRESS
CITY, STATE AND ZIP

File the copy which has your preaddressed identification label attached. Correct any errors on the label.

Corporate or Organization No. D-0546604

Federal Employer Identification No. 94-1694456

If tax exempt, enter Code subsection under which you received exemption:

Federal 501(c)(3) State 23701 D

For Registry Use Only

Analyzed by _____ Date _____

Revenue and Expenditures

1	Gross revenue from all sources—complete statement at top of page 3	817,434	1
	IF LINE 1 IS **OVER** $10,000 SKIP TO ITEM 12 AND COMPLETE BALANCE OF REPORT. IF LINE 1 IS $10,000 OR LESS COMPLETE ONLY PAGES 1, 2 and 3.		
2	Expenditures for your exempt purposes — complete Schedule A, page 2		2
3	All other expenditures and costs		3
4	Increase (decrease) in fund balances (line 1 less lines 2 and 3)		4

Assets, Liabilities and Fund Balances

		BEGINNING OF YEAR	END OF YEAR	
5	Cash and checking and savings accounts—itemize on page 3			5
6	Investments (current market value ► $_____)			6
7	Land and buildings (current market value ► $_____)			7
8	Other assets — complete Schedule B, page 2, if more than 50% of line 9			8
9	Total assets (Sum of lines 5 through 8)			9
10	Total liabilities			10
11	Fund balances ("net worth"—line 9 less line 10)			11

(Line 11, beginning of year fund balances plus line 4 should equal end of year fund balances.)

12 Check the form numbers of the returns filed with the Internal Revenue Service for this year:
a ☒ 990; b ☐ Sch. A, 990; c ☐ 990-PF; d ☐ 990-AR; e ☐ 990-T; f ☐ 4720; g ☐ Others: 12

		YES	NO	
13	Were the schedules and statements comprising this Periodic Report Form CT-2 prepared by a person outside your organization? If "No," skip to item 16.	X		13
14	If the answer to 13 is "Yes," give name and address of preparer: HANCOCK & ANDERSON, CPA's 20380 Town Center Ln, Cupertino, CA 95014			14
15	Did the person named at 14 issue to your organization a report on your financial statements for the period covered by this Periodic Report Form CT-2?	X		15
16	Did you use a paid fund-raiser during the year? If "Yes," complete Schedule C, page 3.		X	16
17	Do you regularly solicit salvage for resale in a thrift store? If "Yes," show gross revenue on line 34.		X	17
18	Have any changes not previously reported to the Registry been made in your governing instrument (articles, bylaws, trust instrument, etc.)? If "Yes," attach a copy of the changes.		X	

19 The books of account are in care of ► Andrea Sharp Telephone No. ► 415-332-1716
Located at ► P.O. Box 428, Sausalito, CA 94965

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

X _____ SIGNATURE OF PRINCIPAL OFFICER OR TRUSTEE (SEE INSTRUCTIONS)
X _____ PRINTED NAME
X _____ TITLE
X _____ DATE

REVISED 8-79

20 List all directors, trustees, and principal officers even if they serve without compensation.
In addition, list all employees receiving annual compensation of $15,000 or more. Attach additional list if necessary.

NAME AND MAILING ADDRESS	POSITION	HOURS DEVOTED PER WEEK (AVERAGE)	ANNUAL COMPENSATION	SOCIAL SECURITY NUMBER FOR THOSE COMPENSATED
Stewart Brand P.O. Box 428 Sausalito, CA 94965	Pres/Dir	40	$ 20,800	520-42-6837
Andrea Sharp P.O. Box 428 Sausalito, CA 94965	Sec/Treas	40	11,224	054-38-7405
Richard Baker Roshi P.O. Box 428, Sausalito, CA 94965	Director	As req.	0	
Michel Phillips P.O. Box 428 Sausalito, CA 94965	Director	As req.	0	
Paul Hawken P.O. Box 428, Sausalito, CA 94965	Director	As req.	0	

21 Did you disburse funds or assets to any organization in which any of your officers or directors holds an interest; or did any officer or director receive anything of value not reported above as compensation? ☐ Yes ☒ No If "Yes," attach explanation.

22 Check your appropriate classification under the federal Internal Revenue Code:

a ☐ Private foundation (Section 509(a) IRC)
b ☐ Operating foundation (Section 4942(j)(3) IRC)
c ☐ Nonexempt charitable trust (Section 4947(a)(1) IRC)
d ☒ Not a private foundation
e ☐ Status undetermined or unknown

23 Private foundations list here any managers of the foundation (see Section 4946(b) IRC) who have contributed 2 percent of the total contributions received by the foundation before the close of any taxable year (but only if they have contributed more than $5,000). See Section 507(d)(2) IRC.

N/A

24 Private foundations list here any managers of the foundation (see Section 4946(b) IRC) who own 10 percent or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10 percent or greater interest.

N/A

Schedule A—Expenditures	
	$
Total	$

Schedule B—Other Assets	
Prepaid Interest	$ 1,462
Security Deposits	1,144
Total	$ 2,606

Statement of progress and accomplishments during the year in carrying out your exempt (charitable) purposes. Include the various programs or services provided and the number of persons who received each service, or comparable information.

1. - The Point Foundation published "Co-Evolution Quarterly", A magazine devoted to ecology and the environment. It presently has over 5,400 subscribers.

2. - The Foundation also produces environmental and ecological books and pamphlets.

3. - The Foundation advises and assists other organizations having similar goals.

4. - The Foundation also published the "New Whole Earth Catalog".

List of All Checking and Savings Accounts:

California Financial Institution and Branch Location	Type of Account	Number of Account
Wells Fargo Bank, Sausalito, CA	Commercial	540281466
Wells Fargo Bank, Sausalito, CA	Commercial	540029477
Wells Fargo Bank, Sausalito, CA	Commercial	540295664
Wells Fargo Bank, Sausalito, CA	Savings	654028159
Home Federal Savings & Loan, Sausalito, CA	Savings	12-0-709

Schedule C—Paid Fund-Raisers

Complete questions below for each paid fund-raiser used during the year. Attach schedule if necessary.

Name and address N/A

Type of event or solicitation held:

	YES	NO
Did you receive an accounting of the gross receipts and expenses?		
Gross receipts collected in the name of your organization (Include in line 25)	$	
Deduct: Amount retained by or paid to the fund-raiser		
All other expenses related to the solicitation or event		
Net amount received by your organization	$	

Gross Revenue

25	Contributions, gifts and bequests received		25
26	Fees and grants from government agencies		26
27	Grants from foundations and trusts		27
28	Allocations from fund-raising organizations		28
29	Dues and assessments from members and affiliates		29
30	Program service fees		30
31	Interest	2,181	31
32	Dividends	2,046	32
33	Rents and royalties	3,150	33
34	Other business activities (describe nature ► Sale of Catalogs, books, maps)	787,526	34
35	Sales of securities—from Schedule I, page 7	19,902	35
36	Sales of other assets—from Schedule J, page 8		36
37	Other gross revenue—complete Schedule E, page 6	2,629	37
38	Total gross revenue (Sum of lines 25 through 37. Enter here and on line 1)	817,434	38
	DEDUCT:		
39	Cost of goods sold in business activities reported on line 34	737,513	39
40	Cost or other basis of securities sold—from Schedule I, page 7	19,375	40
41	Adjusted cost of other assets sold—from Schedule J, page 8		41
42	Total deductions from gross revenue (Sum of lines 39 through 41)	756,888	42
43	Total available revenue (Line 38 less line 42)	60,546	43

Expenditures

			A ATTRIBUTABLE TO GROSS REVENUE	B FOR EXEMPT PURPOSES	
44	Compensation of board of directors or trustees	44			44
45	Other salaries, wages and employee benefits	45			45
46	Legal fees	46			46
47	Accounting fees	47	2,450		47
48	Consulting fees (Describe ►)	48			48
49	Interest	49	3,335		49
50	Private foundation excise tax on net investment income (from federal return)	50			50
51	Real property taxes	51			51
52	Other taxes (Describe ► Licenses)	52	137		52
53	Rent, utilities and maintenance	53			53
54	Depreciation—from Schedule K, page 8	54		1,457	54
55	Travel	55			55
56	Other operating expenditures—complete Schedule A, page 2 Misc.	56	149		56
57	Total—attributable to gross revenue (Sum of lines 44 through 56, column A)	57	6,071		57
58	Total—for exempt purposes (Sum of lines 44 through 56, Column B)			1,457	58
59	Total (Sum of lines 57 and 58. Complete statement at top of page 3.)			7,528	59
60	Excess of revenue (expenditures)—(Line 43 less line 59)			53,018	60
61	Contributions, grants, etc., made during year—from Schedule G, page 6				61
62	Increase (decrease) in fund balances (Line 60 less line 61)			53,018	62

BALANCE SHEET

		A BEGINNING OF YEAR	B END OF YEAR	
	Assets			
63	Cash on hand and in checking accounts (itemize on page 3)	23,233	11,650	63
64	Cash in interest bearing accounts (itemize on page 3)	13,315	61,752	64
65	Accounts receivable—net	38,243	203,049	65
66	Notes receivable—complete Schedule H, page 6			66
67	Inventories (Describe ► Magazines, pamphlets, books)	77,856	48,089	67
68	Investment in government obligations—complete Schedule I, page 7			68
69	Investment in nongovernment bonds—complete Schedule I, page 7	19,376		69
70	Investment in corporate stocks or mutual funds—complete Schedule I, page 7	2,955	3,901	70
71	Mortgage loans (number of loans _____)			71
72	Other investments not shown on lines 73 and 75 (attach schedule)			72
73	Land held for investment (current market value ► $_____)			73
74	Land used in exempt purposes			74
75	Depreciable assets held for investment—complete Schedule K, page 8			75
76	Depreciable assets used in exempt purposes—complete Schedule K, page 8	14,063	14,296	76
77	Accumulated depreciation on items 75 and 76—from Schedule K, page 8	2,669	4,126	77
78	Other assets—complete Schedule B, page 2	2,088	2,606	78
79	Total assets (Sum of lines 63 through 78)	188,460	341,217	79
	Liabilities			
80	Accounts payable	488	20,088	80
81	Contributions and grants payable			81
82	Notes payable	9,802	7,166	82
83	Mortgages payable			83
84	Other liabilities—complete Schedule F, page 6	239,895	322,670	84
85	Total liabilities (Sum of lines 80 through 84)	250,185	349,924	85
	Fund Balances ("Net Worth")			
86	Land, buildings and equipment fund			86
87	Endowment funds			87
88	Restricted by donor			88
89	Unrestricted (General) Fund	(61,725)	(8,707)	89
90	Total fund balances (Sum of lines 86 through 89)—complete Schedule D below	(61,725)	(8,707)	90
91	Total liabilities and fund balances (Line 85 plus 90, should equal line 79)	188,460	341,217	91

92	Total market value of securities on lines 68, 69 and 70 at end of year—from Schedule I, page 7	22,331	92
93	Total market value of depreciable assets held for investment—from Schedule K, page 8	3,901	93

Schedule D—Schedule of Changes in Fund Balances	UNRESTRICTED (LINE 89)	RESTRICTED (LINE 88)	ENDOWMENT (LINE 87)	LAND, BUILDINGS AND EQUIPMENT (LINE 86)
Fund Balances, Beginning of Year. (Must agree with ending balances on prior report)	(61,725)			
Changes (Describe)				
Increase in fund balance FYE 4-30-81	53,018			
Fund Balances, End of Year	(8,707)			

Schedule E—Other Revenue	
Unrealized gain on Sec.	$ 945
Miscellaneous	1,684
Total—enter here and on line 37	$ 2,629

Schedule F—Other Liabilities	
Subscription advances	$319,908
Payroll taxes payable	2,762
Total—enter here and on line 84	$322,670

Schedule G—Contributions, Grants, Etc., Made During Year or Approved for Future Payment

DONEE'S NAME AND ADDRESS	RELATIONSHIP TO ANY TRUSTEE, OFFICER OR SUBSTANTIAL CONTRIBUTOR	CONCISE STATEMENT OF PURPOSE OF CONTRIBUTION OR GRANT *	AMOUNT
Made during year:			
		Total—enter here and on line 61	
Approved for future payment:			

*IF GRANT WAS MADE FOR THE GENERAL PURPOSES OF THE DONEE WITHOUT RESTRICTION, THEN ENTER "GENERAL." IF GRANT WAS FOR SPECIFIED PURPOSES, I.E. BUILDING FUNDS, STAFF DEVELOPMENT, TRAVEL, THEN STATE THAT SPECIFIC PURPOSE.

Schedule H—Notes Receivable

	NOTE 1	NOTE 2	NOTE 3
Name of maker:			
Relationship to any trustee, officer or substantial contributor			
Original amount:			
Balance due:			
Date of note:			
Maturity date:			
Repayment terms:			
Interest rate:			
Security:			
Purpose of loan:			
Was a non-cash asset exchanged for the note?			
Was this note received as a donation?			

Schedule I—Schedule of Securities

NAME AND TYPE	ACQUIRED				BEGINNING OF YEAR		ACQUISITIONS		SALES				END OF YEAR			
	DATE MO.	DAY	YR.	HOW *	NUMBER OF SHARES OR PAR VALUE OF BONDS	COST OR OTHER BASIS	NUMBER OF SHARES OR PAR VALUE OF BONDS	COST OR OTHER BASIS	DATE SOLD MO.	DAY	YR.	NUMBER OF SHARES OR PAR VALUE OF BONDS	PROCEEDS	NET GAIN OR (LOSS)	NUMBER OF SHARES OR PAR VALUE OF BONDS	COST OR OTHER BASIS	MARKET VALUE	YIELD %
TV TV STOCK	7	31	73	P	10000	1									10000	1	1	NONE
20 MG Works	3	31	72	P	30000	2955									30000	2955	3900	NONE
Pacific Gas & Electric Deb.	1	6	78		25000	19375			7	80		25000	19902	527				
TOTALS						22331		0					19902	527		2956	3901	
													ENTER ON LINE 35				ENTER ON LINE 92	

* INDICATE "P" IF ACQUIRED BY PURCHASE, OR "D" IF DONATED.

Schedule J—Sales of Other Assets (Does not include securities which are detailed on Schedule I)

DESCRIPTION	ACQUIRED DATE	ACQUIRED HOW *	DATE OF SALE	NAME OF BUYER	A GROSS SALES PRICE	B COST OR OTHER BASIS	C COST OF IMPROVEMENTS	D SELLING EXPENSE	E ACCUMULATED DEPRECIATION	B + C + D − E ADJUSTED COST
N/A										
Totals					ENTER ON LINE 36					ENTER ON LINE 41

Schedule K—Depreciable Assets and Depreciation

DESCRIPTION	ACQUIRED DATE	ACQUIRED HOW *	DEPRECIATION METHOD	USEFUL LIFE	DEPRECIATION AMOUNTS PRIOR YEARS	CURRENT YEAR	TOTAL ACCUMULATED	COST OR OTHER BASIS	NET BOOK VALUE	CURRENT MARKET VALUE
ASSETS HELD FOR INVESTMENT										
1 Buildings										
2 Other (specify)										
3 Totals—assets held for investment						ENTER ON LINE 54A		ENTER ON LINE 75B		ENTER ON LINE 93
ASSETS USED IN EXEMPT PURPOSES										
4 Buildings										
5 Furniture and office equipment	VAR	P	SL	5-10	2661	1353	4014	13256	10683	
6 Leasehold improvements										
7 Automotive equipment										
8 Other (specify) Camera Equipment	4-30-79	P	SL	10	8	104	112	1040	928	
9 Totals—assets used in exempt purposes (sum of items 4 through 8)					2669	1457 ENTER ON LINE 54B	4126	14296 ENTER ON LINE 76B	11611	
10 Total (Sum of lines 3 and 9)					2669	1457	4126 ENTER ON LINE 77B	14296	11611	

* ENTER "P" IF PURCHASED, "D" IF RECEIVED BY DONATION